

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

### Revision #1

**County: 56 Yellowstone**  
**District: 0965 Billings Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.  
Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |               |              |             |               |
|--|---------------|--------------|-------------|---------------|
| <b>1. CERTIFIED ANB</b>  |               | FY 2003-2004 | *Basic      | *Per ANB      |
| * Budget Unit  |               | ANB          | Entitlement | Entitlement   |
| E1 BILLINGS K-6  |               | 7308         | 14,240.56   | 27,184,809.60 |
| M1 BILLINGS 7-8  |               | 2565         | 55,592.94   | 12,485,907.50 |
| <b>2. * DIRECT STATE AID</b>   | 17,764,026.12 |              |             |               |
| <b>3. FY2004 BUDGET LIMITS</b>   |               |              |             |               |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]   |               |              |             | 100%          |
| * b. BASE Budget   |               |              |             | 35,627,582.01 |
| * c. Maximum Budget Limit  |               |              |             | 45,219,324.22 |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>  |               |              |             |               |
| * a. FY 2002-2003 BASE Budget  |               |              |             | 35,831,950.00 |
| * b. FY 2002-2003 Maximum Budget   |               |              |             | 45,475,050.85 |
| * c. FY 2002-2003 ANB  |               |              |             | 9,955         |
| * d. FY 2002-2003 Adopted General Fund Budget  |               |              |             | 45,475,050.85 |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget  |               |              |             | 9,593,085.04  |
| * f. FY 2002-2003 Equalization Status  |               |              |             | Equalized EQ  |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |               |              |             |               |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |               |              |             |               |
| <b>Block Grant Eligibility Status?</b>   |               |              |             | Yes           |
| <b>Block Grant Rates</b>   |               |              |             |               |
| Instructional Block Grant Rate [IBG] per ANB   |               |              |             | 122.67        |
| Related Services Block Grant Rate [RSBG] per ANB   |               |              |             | 40.89         |
| Threshold to Determine Disproportionate Costs  |               |              |             | 1.358464225   |
| <b>Special Education Allowable Cost Payments</b>   |               |              |             |               |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |               |              |             | 1,211,120.91  |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |               |              |             | 403,706.97    |
| c. Reimbursement for Disproportionate Costs (OPI Certified)  |               |              |             | 1,124,558.93  |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]  |               |              |             | 2,739,386.81  |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |               |              |             |               |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |               |              |             | N/A           |

**County: 56 Yellowstone**  
**District: 0965 Billings Elem**

**Required Local Match**

|  |            |
|--|------------|
| * f(i). District's Required Match for IBG [5a X 0.33]                                | 399,669.90 |
| f(ii) District's Required Match for RSBG [5b X 0.33]                                 | 133,223.30 |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]     | N/A        |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] | 532,893.20 |

**Minimum Special Education Budget To Avoid Reversions**

|   |              |
|---|--------------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] | 2,147,721.08 |
|---|--------------|

**6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** 0.00

| Statewide/District Data         | Statewide | District |
|---------------------------------|-----------|----------|
| a. 5 Year Average ANB           | 156,944.0 | 10,145.0 |
| b. Prior Year ANB               | 151,510   | 9,956    |
| c. Estimated School Count       | 860       | 25       |
| d. Estimated Large School Count | 215       | 25       |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count]  | 0.00 |
| g. District Large K12 Public School Funding<br>[(25% statewide appropriation / statewide large school count) x district large school count]  | 0.00 |
| h. Total Flex Fund Entitlement (estimated)   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                               |                |                |
| a. Tax Year 2002 County Taxable Value       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted)         | 14,732         | 6,916          |
| c. County Retirement Mill Value per ANB     | 13.75          | 29.30          |
| <b>District</b>                             |                |                |
| d. Tax Year 2002 District Taxable Value     | 130,688,474.00 | N/A            |
| e. FY 2002-03 District ANB (Budgeted)       | 9,956          | N/A            |
| f. District Debt Service Mill Value Per ANB | 13.13          | N/A            |
| <b>Statewide</b>                            |                |                |
| g. Statewide Mill Value per ANB             | 20.19          | 40.55          |

**County: 56 Yellowstone**  
**District: 0965 Billings Elem**

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | N/A                |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | N/A                |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | 18.16             | N/A                |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 14,119,241.14     | N/A                |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 1,096,181.36      | N/A                |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 276,312,072.60    | N/A                |
| (e) District taxable valuation (Tax Year 2002)**   |  | 130,688,474.00    | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 145,624.00        | N/A                |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

### Revision #1

**County: 56 Yellowstone**

**District: 0966 Billings H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |              |             |               |
|--|--------------|-------------|---------------|
| <b>1. CERTIFIED ANB</b>  | FY 2003-2004 | *Basic      | *Per ANB      |
| * Budget Unit  | ANB          | Entitlement | Entitlement   |
| H1 BILLINGS HS 9-12  | 5749         | 213,819.00  | 27,786,619.50 |
| <b>2. * DIRECT STATE AID</b>   |              |             | 12,516,196.01 |
| <b>3. FY2004 BUDGET LIMITS</b>   |              |             |               |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]   |              |             | 81%           |
| * b. BASE Budget   |              |             | 24,356,905.74 |
| * c. Maximum Budget Limit  |              |             | 30,529,984.52 |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>  |              |             |               |
| * a. FY 2002-2003 BASE Budget  |              |             | 24,142,054.75 |
| * b. FY 2002-2003 Maximum Budget   |              |             | 30,455,490.89 |
| * c. FY 2002-2003 ANB  |              |             | 5,696         |
| * d. FY 2002-2003 Adopted General Fund Budget  |              |             | 28,505,945.75 |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget  |              |             | 4,363,890.45  |
| * f. FY 2002-2003 Equalization Status  |              |             | Equalized EQ  |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |              |             |               |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |             |               |
| <b>Block Grant Eligibility Status?</b>   |              |             | Yes           |
| <b>Block Grant Rates</b>   |              |             |               |
| Instructional Block Grant Rate [IBG] per ANB   |              |             | 122.67        |
| Related Services Block Grant Rate [RSBG] per ANB   |              |             | 40.89         |
| Threshold to Determine Disproportionate Costs  |              |             | 1.358464225   |
| <b>Special Education Allowable Cost Payments</b>   |              |             |               |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |             | 705,229.83    |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |             | 235,076.61    |
| c. Reimbursement for Disproportionate Costs (OPI Certified)  |              |             | 457,232.80    |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]  |              |             | 1,397,539.24  |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |             |               |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |             | N/A           |
| <b>Required Local Match</b>  |              |             |               |
| * f(i). District's Required Match for IBG [5a X 0.33]  |              |             | 232,725.84    |
| f(ii) District's Required Match for RSBG [5b X 0.33]   |              |             | 77,575.28     |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]   |              |             | N/A           |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)]   |              |             | 310,301.12    |

**County: 56 Yellowstone**

**District: 0966 Billings H S**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
[5a + 5b + 5f(iv)] ..... 1,250,607.56

**6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** ..... 0.00

| <b>Statewide/District Data</b>        | <b>Statewide</b> | <b>District</b> |
|---------------------------------------|------------------|-----------------|
| a. 5 Year Average ANB .....           | 156,944.0        | 5,580.2         |
| b. Prior Year ANB .....               | 151,510          | 5,698           |
| c. Estimated School Count .....       | 860              | 3               |
| d. Estimated Large School Count ..... | 215              | 3               |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] ..... | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count] .....  | 0.00 |
| g. District Large K12 Public School Funding<br>[(25% statewide appropriation / statewide large school count) x district large school count] .....  | 0.00 |
| h. Total Flex Fund Entitlement (estimated) .....   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

|   | <b>Elementary</b> | <b>High School</b> |
|---|-------------------|--------------------|
| <b>County</b>                                     |                   |                    |
| a. Tax Year 2002 County Taxable Value .....       | 202,631,656.00    | 202,631,656.00     |
| b. FY 2002-03 County ANB (Budgeted) .....         | 14,732            | 6,916              |
| c. County Retirement Mill Value per ANB .....     | 13.75             | 29.30              |
| <b>District</b>                                   |                   |                    |
| d. Tax Year 2002 District Taxable Value .....     | N/A               | 164,425,715.00     |
| e. FY 2002-03 District ANB (Budgeted) .....       | N/A               | 5,698              |
| f. District Debt Service Mill Value Per ANB ..... | N/A               | 28.86              |
| <b>Statewide</b>                                  |                   |                    |
| g. Statewide Mill Value per ANB .....             | 20.19             | 40.55              |

County: 56 Yellowstone

District: 0966 Billings H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | N/A               | 105,540,326.48     |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | N/A               | 27.99              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | N/A               | 27.99              |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | N/A               | 9,797,641.37       |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | N/A               | 555,844.90         |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | N/A               | 289,794,080.70     |
| (e) District taxable valuation (Tax Year 2002)**   |  | N/A               | 164,425,715.00     |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | N/A               | 125,368.00         |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**  
**District: 0967 Lockwood Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

| <b>1. CERTIFIED ANB</b>  |  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
|--|--|---------------------|--------------------|--------------------|
| <b>* Budget Unit</b>   |  | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| E1   | LOCKWOOD K-6   | 893                 | 14,817.88          | 3,408,402.40       |
| M1   | LOCKWOOD 7-8   | 261                 | 49,178.37          | 1,341,540.00       |
| <b>2.</b>  | <b>* DIRECT STATE AID</b> .....  |                     |                    | 2,151,830.58       |
| <b>3.</b>  | <b>FY2004 BUDGET LIMITS</b>  |                     |                    |                    |
| * a.   | Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....            |                     |                    | 100%               |
| * b.   | BASE Budget .....  |                     |                    | 4,161,995.95       |
| * c.   | Maximum Budget Limit .....   |                     |                    | 5,278,226.01       |
| <b>4.</b>  | <b>PRIOR YEAR INFORMATION FOR BUDGETING</b>                                    |                     |                    |                    |
| * a.   | FY 2002-2003 BASE Budget .....   |                     |                    | 4,060,700.65       |
| * b.   | FY 2002-2003 Maximum Budget .....  |                     |                    | 5,142,696.53       |
| * c.   | FY 2002-2003 ANB .....   |                     |                    | 1,142              |
| * d.   | FY 2002-2003 Adopted General Fund Budget .....                                 |                     |                    | 5,097,013.28       |
| * e.   | FY 2002-2003 Over-BASE Levy As Submitted On Budget .....                       |                     |                    | 1,036,312.63       |
| * f.   | FY 2002-2003 Equalization Status .....   |                     | Equalized          | EQ                 |
| <b>5.</b>  | <b>SPECIAL EDUCATION FUNDING (FY2003-2004):</b>                                |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |  |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b> .....   |  |                     |                    | Yes                |
| <b>Block Grant Rates</b>   |  |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |  |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |  |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs .....  |  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |  |                     |                    |                    |
| * a.   | Instructional Block Grant Entitlement [IBG rate X ANB] .....                   |                     |                    | 141,561.18         |
| * b.   | Related Services Block Grant Entitlement [RSBG rate X ANB] .....               |                     |                    | N/A                |
| c.   | Reimbursement for Disproportionate Costs (OPI Certified) .....                 |                     |                    | 66,988.97          |
| * d.   | Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] ..... |                     |                    | 208,550.15         |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |  |                     |                    |                    |
| * e.   | Related Services Block Grant Entitlement (Paid Directly to Coop) .....         |                     |                    | 47,187.06          |

**County: 56 Yellowstone**  
**District: 0967 Lockwood Elem**

**Required Local Match**

|  |           |
|--|-----------|
| * f(i). District's Required Match for IBG [5a X 0.33]                                | 46,715.19 |
| f(ii) District's Required Match for RSBG [5b X 0.33]                                 | N/A       |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]     | 15,571.73 |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] | 62,286.92 |

**Minimum Special Education Budget To Avoid Reversions**

|   |            |
|---|------------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] | 203,848.10 |
|---|------------|

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** 0.00

| Statewide/District Data         | Statewide | District |
|---------------------------------|-----------|----------|
| a. 5 Year Average ANB           | 156,944.0 | 1,192.0  |
| b. Prior Year ANB               | 151,510   | 1,142    |
| c. Estimated School Count       | 860       | 3        |
| d. Estimated Large School Count | 215       | 3        |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count]  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count]   | 0.00 |
| h. Total Flex Fund Entitlement (estimated)   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                               |                |                |
| a. Tax Year 2002 County Taxable Value       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted)         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN      | 13.75          | 29.30          |
| <b>District</b>                             |                |                |
| d. Tax Year 2002 District Taxable Value     | 12,692,816.00  | N/A            |
| e. FY 2002-03 District ANB (Budgeted)       | 1,142          | N/A            |
| f. District Debt Service Mill Value Per ANB | 11.11          | N/A            |
| <b>Statewide</b>                            |                |                |
| g. Statewide Mill Value per ANB             | 20.19          | 40.55          |



**County: 56 Yellowstone**  
**District: 0967 Lockwood Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | N/A                |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | N/A                |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | 18.16             | N/A                |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 1,669,725.32      | N/A                |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 92,187.04         | N/A                |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 31,996,328.46     | N/A                |
| (e) District taxable valuation (Tax Year 2002)**   |  | 12,692,816.00     | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 19,304.00         | N/A                |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**  
**District: 0968 Blue Creek Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |                     |                    |                    |
|--|---------------------|--------------------|--------------------|
| <b>1. CERTIFIED ANB</b>  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
| <b>* Budget Unit</b>   | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| E1 BLUE CREEK K-6  | 189                 | 19,244.00          | 734,680.80         |
| <b>2. * DIRECT STATE AID</b>   |                     |                    | 337,004.39         |
| <b>3. FY2004 BUDGET LIMITS</b>   |                     |                    |                    |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]   |                     |                    | 98%                |
| * b. BASE Budget   |                     |                    | 647,637.15         |
| * c. Maximum Budget Limit  |                     |                    | 820,058.39         |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>   |                     |                    |                    |
| * a. FY 2002-2003 BASE Budget  |                     |                    | 619,606.01         |
| * b. FY 2002-2003 Maximum Budget   |                     |                    | 776,991.17         |
| * c. FY 2002-2003 ANB  |                     |                    | 182                |
| * d. FY 2002-2003 Adopted General Fund Budget  |                     |                    | 656,000.00         |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget  |                     |                    | 36,393.99          |
| * f. FY 2002-2003 Equalization Status  |                     | Equalized          | EQ                 |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b>   |                     |                    | Yes                |
| <b>Block Grant Rates</b>   |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB   |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB   |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |                     |                    |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |                     |                    | 23,184.63          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |                     |                    | N/A                |
| c. Reimbursement for Disproportionate Costs (OPI Certified)  |                     |                    | 6,391.10           |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]  |                     |                    | 29,575.73          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |                     |                    |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |                     |                    | 7,728.21           |
| <b>Required Local Match</b>  |                     |                    |                    |
| * f(i). District's Required Match for IBG [5a X 0.33]  |                     |                    | 7,650.93           |
| f(ii) District's Required Match for RSBG [5b X 0.33]   |                     |                    | N/A                |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]   |                     |                    | 2,550.31           |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)]   |                     |                    | 10,201.24          |

**County: 56 Yellowstone**  
**District: 0968 Blue Creek Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 33,385.87

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** ..... 0.00

| Statewide/District Data               | Statewide | District |
|---------------------------------------|-----------|----------|
| a. 5 Year Average ANB .....           | 156,944.0 | 161.2    |
| b. Prior Year ANB .....               | 151,510   | 182      |
| c. Estimated School Count .....       | 860       | 1        |
| d. Estimated Large School Count ..... | 215       | 0        |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] ..... | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count] .....  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count] .....   | 0.00 |
| h. Total Flex Fund Entitlement (estimated) .....   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                                     |                |                |
| a. Tax Year 2002 County Taxable Value .....       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted) .....         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN .....      | 13.75          | 29.30          |
| <b>District</b>                                   |                |                |
| d. Tax Year 2002 District Taxable Value .....     | 2,516,793.00   | N/A            |
| e. FY 2002-03 District ANB (Budgeted) .....       | 182            | N/A            |
| f. District Debt Service Mill Value Per ANB ..... | 13.83          | N/A            |
| <b>Statewide</b>                                  |                |                |
| g. Statewide Mill Value per ANB .....             | 20.19          | 40.55          |

**County: 56 Yellowstone**  
**District: 0968 Blue Creek Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | N/A                |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | N/A                |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | 18.16             | N/A                |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 256,575.16        | N/A                |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 12,991.14         | N/A                |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 4,895,324.01      | N/A                |
| (e) District taxable valuation (Tax Year 2002)**   |  | 2,516,793.00      | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 2,379.00          | N/A                |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**  
**District: 0969 Canyon Creek Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

| <b>1. CERTIFIED ANB</b>  |  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
|--|--|---------------------|--------------------|--------------------|
| <b>* Budget Unit</b>   |  | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| E1   | CANYON CREEK K-6   | 187                 | 15,202.76          | 726,943.80         |
| M1   | CANYON CREEK 7-8   | 51                  | 44,901.99          | 264,817.50         |
| <b>2.</b>  | <b>* DIRECT STATE AID</b> .....  |                     |                    | 470,184.12         |
| <b>3.</b>  | <b>FY2004 BUDGET LIMITS</b>  |                     |                    |                    |
| * a.   | Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....            |                     |                    | 100%               |
| * b.   | BASE Budget .....  |                     |                    | 895,432.75         |
| * c.   | Maximum Budget Limit .....   |                     |                    | 1,133,093.85       |
| <b>4.</b>  | <b>PRIOR YEAR INFORMATION FOR BUDGETING</b>                                    |                     |                    |                    |
| * a.   | FY 2002-2003 BASE Budget .....   |                     |                    | 973,473.41         |
| * b.   | FY 2002-2003 Maximum Budget .....  |                     |                    | 1,228,147.91       |
| * c.   | FY 2002-2003 ANB .....   |                     |                    | 260                |
| * d.   | FY 2002-2003 Adopted General Fund Budget .....                                 |                     |                    | 1,227,871.00       |
| * e.   | FY 2002-2003 Over-BASE Levy As Submitted On Budget .....                       |                     |                    | 254,397.59         |
| * f.   | FY 2002-2003 Equalization Status .....   |                     | Equalized          | EQ                 |
| <b>5.</b>  | <b>SPECIAL EDUCATION FUNDING (FY2003-2004):</b>                                |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |  |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b> .....   |  |                     |                    | Yes                |
| <b>Block Grant Rates</b>   |  |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |  |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |  |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs .....  |  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |  |                     |                    |                    |
| * a.   | Instructional Block Grant Entitlement [IBG rate X ANB] .....                   |                     |                    | 29,195.46          |
| * b.   | Related Services Block Grant Entitlement [RSBG rate X ANB] .....               |                     |                    | N/A                |
| c.   | Reimbursement for Disproportionate Costs (OPI Certified) .....                 |                     |                    | 6,552.53           |
| * d.   | Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] ..... |                     |                    | 35,747.99          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |  |                     |                    |                    |
| * e.   | Related Services Block Grant Entitlement (Paid Directly to Coop) .....         |                     |                    | 9,731.82           |

**County: 56 Yellowstone**

**District: 0969 Canyon Creek Elem**

**Required Local Match**

|  |           |
|--|-----------|
| * f(i). District's Required Match for IBG [5a X 0.33]                                | 9,634.50  |
| f(ii) District's Required Match for RSBG [5b X 0.33]                                 | N/A       |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]     | 3,211.50  |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] | 12,846.00 |

**Minimum Special Education Budget To Avoid Reversions**

|   |           |
|---|-----------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] | 42,041.46 |
|---|-----------|

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** 0.00

| Statewide/District Data         | Statewide | District |
|---------------------------------|-----------|----------|
| a. 5 Year Average ANB           | 156,944.0 | 247.0    |
| b. Prior Year ANB               | 151,510   | 260      |
| c. Estimated School Count       | 860       | 2        |
| d. Estimated Large School Count | 215       | 0        |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count]  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count]   | 0.00 |
| h. Total Flex Fund Entitlement (estimated)   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                               |                |                |
| a. Tax Year 2002 County Taxable Value       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted)         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN      | 13.75          | 29.30          |
| <b>District</b>                             |                |                |
| d. Tax Year 2002 District Taxable Value     | 2,373,402.00   | N/A            |
| e. FY 2002-03 District ANB (Budgeted)       | 260            | N/A            |
| f. District Debt Service Mill Value Per ANB | 9.13           | N/A            |
| <b>Statewide</b>                            |                |                |
| g. Statewide Mill Value per ANB             | 20.19          | 40.55          |

County: 56 Yellowstone

District: 0969 Canyon Creek Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | N/A                |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | N/A                |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | 18.16             | N/A                |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 407,340.84        | N/A                |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 17,371.99         | N/A                |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 7,712,784.99      | N/A                |
| (e) District taxable valuation (Tax Year 2002)**   |  | 2,373,402.00      | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 5,339.00          | N/A                |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**  
**District: 0970 Laurel Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |                     |                    |                    |
|--|---------------------|--------------------|--------------------|
| <b>1. CERTIFIED ANB</b>  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
| <b>* Budget Unit</b>   | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| E1 LAUREL K-6  | 841                 | 14,433.00          | 3,214,302.00       |
| M1 LAUREL 7-8  | 278                 | 53,454.75          | 1,427,738.50       |
| <b>2. * DIRECT STATE AID</b> .....   |                     |                    | 2,105,337.92       |
| <b>3. FY2004 BUDGET LIMITS</b>   |                     |                    |                    |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....   |                     |                    | 100%               |
| * b. BASE Budget .....   |                     |                    | 4,290,900.36       |
| * c. Maximum Budget Limit .....  |                     |                    | 5,476,620.44       |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>   |                     |                    |                    |
| * a. FY 2002-2003 BASE Budget .....  |                     |                    | 4,233,255.05       |
| * b. FY 2002-2003 Maximum Budget .....   |                     |                    | 5,403,917.51       |
| * c. FY 2002-2003 ANB .....  |                     |                    | 1,102              |
| * d. FY 2002-2003 Adopted General Fund Budget .....  |                     |                    | 5,400,267.00       |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget .....  |                     |                    | 1,164,011.95       |
| * f. FY 2002-2003 Equalization Status .....  |                     | Equalized          | EQ                 |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b> .....   |                     |                    | Yes                |
| <b>Block Grant Rates</b>   |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs .....  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |                     |                    |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |                     |                    | 137,267.73         |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |                     |                    | N/A                |
| c. Reimbursement for Disproportionate Costs (OPI Certified) .....  |                     |                    | 223,200.41         |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....  |                     |                    | 360,468.14         |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |                     |                    |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |                     |                    | 45,755.91          |



**County: 56 Yellowstone**

**District: 0970 Laurel Elem**

**Required Local Match**

|  |           |
|--|-----------|
| * f(i). District's Required Match for IBG [5a X 0.33]                                | 45,298.35 |
| f(ii) District's Required Match for RSBG [5b X 0.33]                                 | N/A       |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]     | 15,099.45 |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] | 60,397.80 |

**Minimum Special Education Budget To Avoid Reversions**

|   |            |
|---|------------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] | 197,665.53 |
|---|------------|

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** 0.00

| Statewide/District Data         | Statewide | District |
|---------------------------------|-----------|----------|
| a. 5 Year Average ANB           | 156,944.0 | 1,181.8  |
| b. Prior Year ANB               | 151,510   | 1,102    |
| c. Estimated School Count       | 860       | 3        |
| d. Estimated Large School Count | 215       | 3        |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count]  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count]   | 0.00 |
| h. Total Flex Fund Entitlement (estimated)   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                               |                |                |
| a. Tax Year 2002 County Taxable Value       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted)         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN      | 13.75          | 29.30          |
| <b>District</b>                             |                |                |
| d. Tax Year 2002 District Taxable Value     | 18,059,569.00  | N/A            |
| e. FY 2002-03 District ANB (Budgeted)       | 1,102          | N/A            |
| f. District Debt Service Mill Value Per ANB | 16.39          | N/A            |
| <b>Statewide</b>                            |                |                |
| g. Statewide Mill Value per ANB             | 20.19          | 40.55          |

County: 56 Yellowstone

District: 0970 Laurel Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |                   |                    |
|--|-------------------|--------------------|
|  | <b>Elementary</b> | <b>High School</b> |
| (a) Statewide taxable valuation (Tax Year 2002)**  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 162,639,333.36    | N/A                |
| (c) GTB ratio: [(a) divided by (b)] x 175%   | 18.16             | N/A                |

| <b>II. DISTRICT GTB SUBSIDY:</b>   |                   |                    |
|--|-------------------|--------------------|
|  | <b>Elementary</b> | <b>High School</b> |
| (a) Statewide GTB ratio (from c above)   | 18.16             | N/A                |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 1,637,352.64      | N/A                |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         | 161,989.28        | N/A                |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   | 32,676,049.27     | N/A                |
| (e) District taxable valuation (Tax Year 2002)**   | 18,059,569.00     | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           | 14,616.00         | N/A                |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**

**District: 0971 Laurel H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |                     |                    |                    |
|--|---------------------|--------------------|--------------------|
| <b>1. CERTIFIED ANB</b>  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
| <b>* Budget Unit</b>   | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| H1 LAUREL HS 9-12  | 604                 | 213,819.00         | 3,052,767.00       |
| <b>2. * DIRECT STATE AID</b> .....   |                     |                    | 1,460,163.94       |
| <b>3. FY2004 BUDGET LIMITS</b>   |                     |                    |                    |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....   |                     |                    | 83%                |
| * b. BASE Budget .....   |                     |                    | 2,762,938.62       |
| * c. Maximum Budget Limit .....  |                     |                    | 3,469,811.52       |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>   |                     |                    |                    |
| * a. FY 2002-2003 BASE Budget .....  |                     |                    | 2,740,969.39       |
| * b. FY 2002-2003 Maximum Budget .....   |                     |                    | 3,465,601.53       |
| * c. FY 2002-2003 ANB .....  |                     |                    | 595                |
| * d. FY 2002-2003 Adopted General Fund Budget .....  |                     |                    | 3,173,322.00       |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget .....  |                     |                    | 430,352.61         |
| * f. FY 2002-2003 Equalization Status .....  |                     | Equalized          | EQ                 |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b> .....   |                     |                    | Yes                |
| <b>Block Grant Rates</b>   |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs .....  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |                     |                    |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |                     |                    | 74,092.68          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |                     |                    | N/A                |
| c. Reimbursement for Disproportionate Costs (OPI Certified) .....  |                     |                    | 25,757.89          |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....  |                     |                    | 99,850.57          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |                     |                    |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |                     |                    | 24,697.56          |
| <b>Required Local Match</b>  |                     |                    |                    |
| * f(i). District's Required Match for IBG [5a X 0.33] .....  |                     |                    | 24,450.58          |
| f(ii) District's Required Match for RSBG [5b X 0.33] .....   |                     |                    | N/A                |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....   |                     |                    | 8,150.19           |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] .....   |                     |                    | 32,600.77          |

**County: 56 Yellowstone**

**District: 0971 Laurel H S**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
[5a + 5b + 5f(iv)] ..... 106,693.45

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** ..... 0.00

| <b>Statewide/District Data</b>        | <b>Statewide</b> | <b>District</b> |
|---------------------------------------|------------------|-----------------|
| a. 5 Year Average ANB .....           | 156,944.0        | 633.0           |
| b. Prior Year ANB .....               | 151,510          | 595             |
| c. Estimated School Count .....       | 860              | 1               |
| d. Estimated Large School Count ..... | 215              | 1               |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] ..... | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count] .....  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count] .....   | 0.00 |
| h. Total Flex Fund Entitlement (estimated) .....   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | <b>Elementary</b> | <b>High School</b> |
|---|-------------------|--------------------|
| <b>County</b>                                     |                   |                    |
| a. Tax Year 2002 County Taxable Value .....       | 202,631,656.00    | 202,631,656.00     |
| b. FY 2002-03 County ANB (Budgeted) .....         | 14,732            | 6,916              |
| c. County Retirement Mill Value per AN .....      | 13.75             | 29.30              |
| <b>District</b>                                   |                   |                    |
| d. Tax Year 2002 District Taxable Value .....     | N/A               | 17,638,556.00      |
| e. FY 2002-03 District ANB (Budgeted) .....       | N/A               | 595                |
| f. District Debt Service Mill Value Per ANB ..... | N/A               | 29.64              |
| <b>Statewide</b>                                  |                   |                    |
| g. Statewide Mill Value per ANB .....             | 20.19             | 40.55              |

County: 56 Yellowstone

District: 0971 Laurel H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b> |  |  | <b>Elementary</b> | <b>High School</b> |
|--------------------------------|--|--|-------------------|--------------------|
| (a)                            | Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b)                            | 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | N/A               | 105,540,326.48     |
| (c)                            | GTB ratio: [(a) divided by (b)] x 175%   |  | N/A               | 27.99              |

| <b>II. DISTRICT GTB SUBSIDY:</b> |  |  | <b>Elementary</b> | <b>High School</b> |
|----------------------------------|--|--|-------------------|--------------------|
| (a)                              | Statewide GTB ratio (from c above)   |  | N/A               | 27.99              |
| (b)                              | 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | N/A               | 1,137,520.08       |
| (c)                              | 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | N/A               | 53,429.90          |
| (d)                              | District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | N/A               | 33,334,689.94      |
| (e)                              | District taxable valuation (Tax Year 2002)**   |  | N/A               | 17,638,556.00      |
| (f)                              | If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | N/A               | 15,696.00          |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**  
**District: 0972 Elder Grove Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |                     |                    |                    |
|--|---------------------|--------------------|--------------------|
| <b>1. CERTIFIED ANB</b>  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
| <b>* Budget Unit</b>   | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| E1 ELDER GROVE K-6   | 256                 | 14,817.88          | 993,408.00         |
| M1 ELDER GROVE 7-8   | 76                  | 49,178.37          | 394,155.00         |
| <b>2. * DIRECT STATE AID</b> .....   |                     |                    | 648,846.99         |
| <b>3. FY2004 BUDGET LIMITS</b>   |                     |                    |                    |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....   |                     |                    | 100%               |
| * b. BASE Budget .....   |                     |                    | 1,233,891.45       |
| * c. Maximum Budget Limit .....  |                     |                    | 1,561,154.53       |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>   |                     |                    |                    |
| * a. FY 2002-2003 BASE Budget  |                     |                    | 1,222,429.52       |
| * b. FY 2002-2003 Maximum Budget   |                     |                    | 1,534,304.10       |
| * c. FY 2002-2003 ANB .....  |                     |                    | 329                |
| * d. FY 2002-2003 Adopted General Fund Budget  |                     |                    | 1,239,682.52       |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget .....  |                     |                    | 0.00               |
| * f. FY 2002-2003 Equalization Status .....  |                     | Equalized          | EQ                 |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b> .....   |                     |                    | Yes                |
| <b>Block Grant Rates</b>   |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs .....  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |                     |                    |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |                     |                    | 40,726.44          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |                     |                    | N/A                |
| c. Reimbursement for Disproportionate Costs (OPI Certified)  |                     |                    | 7,283.46           |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....  |                     |                    | 48,009.90          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |                     |                    |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |                     |                    | 13,575.48          |

**County: 56 Yellowstone**  
**District: 0972 Elder Grove Elem**

**Required Local Match**

|  |           |
|--|-----------|
| * f(i). District's Required Match for IBG [5a X 0.33]                                | 13,439.73 |
| f(ii) District's Required Match for RSBG [5b X 0.33]                                 | N/A       |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]     | 4,479.91  |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] | 17,919.64 |

**Minimum Special Education Budget To Avoid Reversions**

|   |           |
|---|-----------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] | 58,646.08 |
|---|-----------|

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** 0.00

| Statewide/District Data         | Statewide | District |
|---------------------------------|-----------|----------|
| a. 5 Year Average ANB           | 156,944.0 | 302.6    |
| b. Prior Year ANB               | 151,510   | 329      |
| c. Estimated School Count       | 860       | 2        |
| d. Estimated Large School Count | 215       | 1        |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count]  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count]   | 0.00 |
| h. Total Flex Fund Entitlement (estimated)   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                               |                |                |
| a. Tax Year 2002 County Taxable Value       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted)         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN      | 13.75          | 29.30          |
| <b>District</b>                             |                |                |
| d. Tax Year 2002 District Taxable Value     | 3,088,965.00   | N/A            |
| e. FY 2002-03 District ANB (Budgeted)       | 329            | N/A            |
| f. District Debt Service Mill Value Per ANB | 9.39           | N/A            |
| <b>Statewide</b>                            |                |                |
| g. Statewide Mill Value per ANB             | 20.19          | 40.55          |

**County: 56 Yellowstone**  
**District: 0972 Elder Grove Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | N/A                |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | N/A                |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | 18.16             | N/A                |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 508,780.68        | N/A                |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 23,613.56         | N/A                |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 9,668,279.40      | N/A                |
| (e) District taxable valuation (Tax Year 2002)**   |  | 3,088,965.00      | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 6,579.00          | N/A                |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**  
**District: 0975 Custer K-12 Schools**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

| 1. CERTIFIED ANB   |  | FY 2003-2004 | *Basic      | *Per ANB                                |
|--|--|--------------|-------------|---|
| * Budget Unit  |  | ANB          | Entitlement | Entitlement                             |
| E1   | CUSTER K-6   | 48           | 14,240.56   | 187,262.40                              |
| H1   | CUSTER HS 9-12   | 30           | 213,819.00  | 155,932.50                              |
| M1   | CUSTER 7-8   | 17           | 55,592.94   | 88,417.00                               |
| 2.   | * DIRECT STATE AID .....   |              |             | 319,723.18                              |
| 3.   | FY2004 BUDGET LIMITS   |              |             |   |
| * a.   | Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....            |              |             | 75%                                     |
| * b.   | BASE Budget .....  |              |             | 590,080.45                              |
| * c.   | Maximum Budget Limit .....   |              |             | 738,571.70                              |
| 4.   | PRIOR YEAR INFORMATION FOR BUDGETING   |              |             |   |
| * a.   | FY 2002-2003 BASE Budget .....   |              |             | 579,599.44                              |
| * b.   | FY 2002-2003 Maximum Budget .....  |              |             | 725,466.74                              |
| * c.   | FY 2002-2003 ANB .....   |              |             | 96                                      |
| * d.   | FY 2002-2003 Adopted General Fund Budget .....                                 |              |             | 738,069.76                              |
| * e.   | FY 2002-2003 Over-BASE Levy As Submitted On Budget .....                       |              |             | 158,470.32                              |
| * f.   | FY 2002-2003 Equalization Status .....   |              |             | Disqualified ANB under 30% 1st year DU1 |
| 5.   | SPECIAL EDUCATION FUNDING (FY2003-2004):                                       |              |             |   |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |  |              |             |   |
| Block Grant Eligibility Status?  |  |              |             | Yes                                     |
| Block Grant Rates  |  |              |             |   |
| Instructional Block Grant Rate [IBG] per ANB .....   |  |              |             | 122.67                                  |
| Related Services Block Grant Rate [RSBG] per ANB.....  |  |              |             | 40.89                                   |
| Threshold to Determine Disproportionate Costs .....  |  |              |             | 1.358464225                             |
| Special Education Allowable Cost Payments  |  |              |             |   |
| * a.   | Instructional Block Grant Entitlement [IBG rate X ANB] .....                   |              |             | 11,653.65                               |
| * b.   | Related Services Block Grant Entitlement [RSBG rate X ANB] .....               |              |             | N/A                                     |
| c.   | Reimbursement for Disproportionate Costs (OPI Certified) .....                 |              |             | 0.00                                    |
| * d.   | Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] ..... |              |             | 11,653.65                               |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only)  |  |              |             |   |
| * e.   | Related Services Block Grant Entitlement (Paid Directly to Coop) .....         |              |             | 3,884.55                                |

**County: 56 Yellowstone**

**District: 0975 Custer K-12 Schools**

**Required Local Match**

|  |          |
|--|----------|
| * f(i). District's Required Match for IBG [5a X 0.33]                                | 3,845.70 |
| f(ii) District's Required Match for RSBG [5b X 0.33]                                 | N/A      |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]     | 1,281.90 |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] | 5,127.60 |

**Minimum Special Education Budget To Avoid Reversions**

|   |           |
|---|-----------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] | 16,781.25 |
|---|-----------|

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** 0.00

| Statewide/District Data         | Statewide | District |
|---------------------------------|-----------|----------|
| a. 5 Year Average ANB           | 156,944.0 | 96.0     |
| b. Prior Year ANB               | 151,510   | 96       |
| c. Estimated School Count       | 860       | 3        |
| d. Estimated Large School Count | 215       | 0        |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count]  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count]   | 0.00 |
| h. Total Flex Fund Entitlement (estimated)   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                               |                |                |
| a. Tax Year 2002 County Taxable Value       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted)         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN      | 13.75          | 29.30          |
| <b>District</b>                             |                |                |
| d. Tax Year 2002 District Taxable Value     | 1,870,215.00   | 1,870,215.00   |
| e. FY 2002-03 District ANB (Budgeted)       | 61             | 35             |
| f. District Debt Service Mill Value Per ANB | 30.66          | 53.43          |
| <b>Statewide</b>                            |                |                |
| g. Statewide Mill Value per ANB             | 20.19          | 40.55          |

County: 56 Yellowstone

District: 0975 Custer K-12 Schools

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | 105,540,326.48     |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | 27.99              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | 18.16             | 27.99              |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 108,212.15        | 139,680.86         |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 3,934.50          | 2,257.50           |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 2,036,583.16      | 3,972,854.70       |
| (e) District taxable valuation (Tax Year 2002)**   |  | 1,870,215.00      | 1,870,215.00       |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 166.00            | 2,103.00           |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**

**District: 0976 Morin Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |                     |                    |                    |
|--|---------------------|--------------------|--------------------|
| <b>1. CERTIFIED ANB</b>  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
| <b>* Budget Unit</b>   | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| E1 MORIN K-6   | 37                  | 19,244.00          | 144,388.80         |
| <b>2. * DIRECT STATE AID</b> .....   |                     |                    | 73,143.86          |
| <b>3. FY2004 BUDGET LIMITS</b>   |                     |                    |                    |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....   |                     |                    | 77%                |
| * b. BASE Budget .....   |                     |                    | 140,828.36         |
| * c. Maximum Budget Limit .....  |                     |                    | 176,577.04         |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>   |                     |                    |                    |
| * a. FY 2002-2003 BASE Budget .....  |                     |                    | 144,148.86         |
| * b. FY 2002-2003 Maximum Budget .....   |                     |                    | 180,569.02         |
| * c. FY 2002-2003 ANB .....  |                     |                    | 38                 |
| * d. FY 2002-2003 Adopted General Fund Budget .....  |                     |                    | 166,863.03         |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget .....  |                     |                    | 22,714.17          |
| * f. FY 2002-2003 Equalization Status .....  |                     | Equalized          | EQ                 |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b> .....   |                     |                    | Yes                |
| <b>Block Grant Rates</b>   |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs .....  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |                     |                    |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |                     |                    | 4,538.79           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |                     |                    | N/A                |
| c. Reimbursement for Disproportionate Costs (OPI Certified) .....  |                     |                    | 2,116.17           |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....  |                     |                    | 6,654.96           |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |                     |                    |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |                     |                    | 1,512.93           |
| <b>Required Local Match</b>  |                     |                    |                    |
| * f(i). District's Required Match for IBG [5a X 0.33] .....  |                     |                    | 1,497.80           |
| f(ii) District's Required Match for RSBG [5b X 0.33] .....   |                     |                    | N/A                |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....   |                     |                    | 499.27             |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] .....   |                     |                    | 1,997.07           |

**County: 56 Yellowstone**

**District: 0976 Morin Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
[5a + 5b + 5f(iv)] ..... 6,535.86

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** ..... 0.00

| Statewide/District Data               | Statewide | District |
|---------------------------------------|-----------|----------|
| a. 5 Year Average ANB .....           | 156,944.0 | 30.0     |
| b. Prior Year ANB .....               | 151,510   | 38       |
| c. Estimated School Count .....       | 860       | 1        |
| d. Estimated Large School Count ..... | 215       | 0        |

**FY2003-2004 Payments (estimated)**

e. District Student Funding  
[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] ..... 0.00

f. District K12 Public School Funding  
[(15% statewide appropriation / statewide school count) x district school count] ..... 0.00

g. District Large K12 Public School Fundin  
[(25% statewide appropriation / statewide large school count) x district large school count] ..... 0.00

h. Total Flex Fund Entitlement (estimated) .....

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                                     |                |                |
| a. Tax Year 2002 County Taxable Value .....       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted) .....         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN .....      | 13.75          | 29.30          |
| <b>District</b>                                   |                |                |
| d. Tax Year 2002 District Taxable Value .....     | 797,111.00     | N/A            |
| e. FY 2002-03 District ANB (Budgeted) .....       | 38             | N/A            |
| f. District Debt Service Mill Value Per ANB ..... | 20.98          | N/A            |
| <b>Statewide</b>                                  |                |                |
| g. Statewide Mill Value per ANB .....             | 20.19          | 40.55          |

County: 56 Yellowstone

District: 0976 Morin Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b> |  |  | <b>Elementary</b> | <b>High School</b> |
|--------------------------------|--|--|-------------------|--------------------|
| (a)                            | Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b)                            | 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | N/A                |
| (c)                            | GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | N/A                |

| <b>II. DISTRICT GTB SUBSIDY:</b> |  |  | <b>Elementary</b> | <b>High School</b> |
|----------------------------------|--|--|-------------------|--------------------|
| (a)                              | Statewide GTB ratio (from c above)   |  | 18.16             | N/A                |
| (b)                              | 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 59,138.58         | N/A                |
| (c)                              | 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 3,330.15          | N/A                |
| (d)                              | District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 1,134,432.14      | N/A                |
| (e)                              | District taxable valuation (Tax Year 2002)**   |  | 797,111.00        | N/A                |
| (f)                              | If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 337.00            | N/A                |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**  
**District: 0978 Broadview Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |   |                    |                    |
|--|---|--------------------|--------------------|
| <b>1. CERTIFIED ANB</b>  | <b>FY 2003-2004</b>                     | <b>*Basic</b>      | <b>*Per ANB</b>    |
| <b>* Budget Unit</b>   | <b>ANB</b>                              | <b>Entitlement</b> | <b>Entitlement</b> |
| E1 BROADVIEW K-6   | 77                                      | 14,048.12          | 300,176.80         |
| M1 BROADVIEW 7-8   | 28                                      | 57,731.13          | 145,551.00         |
| <b>2. * DIRECT STATE AID</b> .....   |   |                    | 231,325.65         |
| <b>3. FY2004 BUDGET LIMITS</b>   |   |                    |                    |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....   |   |                    | 100%               |
| * b. BASE Budget .....   |   |                    | 442,574.03         |
| * c. Maximum Budget Limit .....  |   |                    | 560,159.08         |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>   |   |                    |                    |
| * a. FY 2002-2003 BASE Budget  |   |                    | 391,647.64         |
| * b. FY 2002-2003 Maximum Budget   |   |                    | 491,692.73         |
| * c. FY 2002-2003 ANB .....  |   |                    | 96                 |
| * d. FY 2002-2003 Adopted General Fund Budget  |   |                    | 525,538.72         |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget .....  |   |                    | 133,891.08         |
| * f. FY 2002-2003 Equalization Status .....  | Disqualified ANB under 30% 1st year DU1 |                    |                    |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |   |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |   |                    |                    |
| <b>Block Grant Eligibility Status?</b> .....   |   |                    | Yes                |
| <b>Block Grant Rates</b>   |   |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |   |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |   |                    | 40.89              |
| Threshold to Determine Disproportionate Costs .....  |   |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |   |                    |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |   |                    | 12,880.35          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |   |                    | N/A                |
| c. Reimbursement for Disproportionate Costs (OPI Certified)  |   |                    | 6,298.94           |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....  |   |                    | 19,179.29          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |   |                    |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |   |                    | 4,293.45           |

**County: 56 Yellowstone**  
**District: 0978 Broadview Elem**

**Required Local Match**

|  |          |
|--|----------|
| * f(i). District's Required Match for IBG [5a X 0.33]                                | 4,250.52 |
| f(ii) District's Required Match for RSBG [5b X 0.33]                                 | N/A      |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]     | 1,416.84 |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] | 5,667.36 |

**Minimum Special Education Budget To Avoid Reversions**

|   |           |
|---|-----------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] | 18,547.71 |
|---|-----------|

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

|  |      |
|--|------|
| <b>FY2003-2004 Appropriation (estimated)</b> | 0.00 |
|--|------|

| <b>Statewide/District Data</b>  | <b>Statewide</b> | <b>District</b> |
|---------------------------------|------------------|-----------------|
| a. 5 Year Average ANB           | 156,944.0        | 102.4           |
| b. Prior Year ANB               | 151,510          | 96              |
| c. Estimated School Count       | 860              | 2               |
| d. Estimated Large School Count | 215              | 0               |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count]  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count]   | 0.00 |
| h. Total Flex Fund Entitlement (estimated)   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | <b>Elementary</b> | <b>High School</b> |
|---|-------------------|--------------------|
| <b>County</b>                               |                   |                    |
| a. Tax Year 2002 County Taxable Value       | 202,631,656.00    | 202,631,656.00     |
| b. FY 2002-03 County ANB (Budgeted)         | 14,732            | 6,916              |
| c. County Retirement Mill Value per AN      | 13.75             | 29.30              |
| <b>District</b>                             |                   |                    |
| d. Tax Year 2002 District Taxable Value     | 6,859,657.00      | N/A                |
| e. FY 2002-03 District ANB (Budgeted)       | 96                | N/A                |
| f. District Debt Service Mill Value Per ANB | 71.45             | N/A                |
| <b>Statewide</b>                            |                   |                    |
| g. Statewide Mill Value per ANB             | 20.19             | 40.55              |



**County: 56 Yellowstone**  
**District: 0978 Broadview Elem**

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | N/A                |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | N/A                |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | 18.16             | N/A                |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 162,519.70        | N/A                |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 7,771.66          | N/A                |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 3,092,491.10      | N/A                |
| (e) District taxable valuation (Tax Year 2002)**   |  | 6,859,657.00      | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 0.00              | N/A                |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**

**District: 0979 Broadview H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |                                     |                    |                    |
|--|-------------------------------------|--------------------|--------------------|
| <b>1. CERTIFIED ANB</b>  | <b>FY 2003-2004</b>                 | <b>*Basic</b>      | <b>*Per ANB</b>    |
| <b>* Budget Unit</b>   | <b>ANB</b>                          | <b>Entitlement</b> | <b>Entitlement</b> |
| H1 BROADVIEW HS 9-12   | 48                                  | 213,819.00         | 249,276.00         |
| <b>2. * DIRECT STATE AID</b>   |                                     |                    | 207,003.46         |
| <b>3. FY2004 BUDGET LIMITS</b>   |                                     |                    |                    |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]   |                                     |                    | 100%               |
| * b. BASE Budget   |                                     |                    | 387,715.33         |
| * c. Maximum Budget Limit  |                                     |                    | 488,563.78         |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>   |                                     |                    |                    |
| * a. FY 2002-2003 BASE Budget  |                                     |                    | 371,552.18         |
| * b. FY 2002-2003 Maximum Budget   |                                     |                    | 468,353.82         |
| * c. FY 2002-2003 ANB  |                                     |                    | 44                 |
| * d. FY 2002-2003 Adopted General Fund Budget  |                                     |                    | 487,153.61         |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget  |                                     |                    | 115,601.43         |
| * f. FY 2002-2003 Equalization Status  | Disqualified ANB under 30% 1st year |                    | DU1                |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |                                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |                                     |                    |                    |
| <b>Block Grant Eligibility Status?</b>   |                                     |                    | Yes                |
| <b>Block Grant Rates</b>   |                                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB   |                                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB   |                                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs  |                                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |                                     |                    |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |                                     |                    | 5,888.16           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |                                     |                    | N/A                |
| c. Reimbursement for Disproportionate Costs (OPI Certified)  |                                     |                    | 5,864.87           |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]  |                                     |                    | 11,753.03          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |                                     |                    |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |                                     |                    | 1,962.72           |
| <b>Required Local Match</b>  |                                     |                    |                    |
| * f(i). District's Required Match for IBG [5a X 0.33]  |                                     |                    | 1,943.09           |
| f(ii) District's Required Match for RSBG [5b X 0.33]   |                                     |                    | N/A                |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]   |                                     |                    | 647.70             |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)]   |                                     |                    | 2,590.79           |

**County: 56 Yellowstone**  
**District: 0979 Broadview H S**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 8,478.95

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** ..... 0.00

| Statewide/District Data               | Statewide | District |
|---------------------------------------|-----------|----------|
| a. 5 Year Average ANB .....           | 156,944.0 | 53.6     |
| b. Prior Year ANB .....               | 151,510   | 44       |
| c. Estimated School Count .....       | 860       | 1        |
| d. Estimated Large School Count ..... | 215       | 0        |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] ..... | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count] .....  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count] .....   | 0.00 |
| h. Total Flex Fund Entitlement (estimated) .....   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                                     |                |                |
| a. Tax Year 2002 County Taxable Value .....       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted) .....         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN .....      | 13.75          | 29.30          |
| <b>District</b>                                   |                |                |
| d. Tax Year 2002 District Taxable Value .....     | N/A            | 7,059,069.00   |
| e. FY 2002-03 District ANB (Budgeted) .....       | N/A            | 44             |
| f. District Debt Service Mill Value Per ANB ..... | N/A            | 160.43         |
| <b>Statewide</b>                                  |                |                |
| g. Statewide Mill Value per ANB .....             | 20.19          | 40.55          |

**County: 56 Yellowstone**  
**District: 0979 Broadview H S**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | N/A               | 105,540,326.48     |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | N/A               | 27.99              |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | N/A               | 27.99              |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | N/A               | 156,155.20         |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | N/A               | 5,552.29           |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | N/A               | 4,526,192.65       |
| (e) District taxable valuation (Tax Year 2002)**   |  | N/A               | 7,059,069.00       |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | N/A               | 0.00               |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**  
**District: 0981 Elysian Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |                     |                    |                    |
|--|---------------------|--------------------|--------------------|
| <b>1. CERTIFIED ANB</b>  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
| <b>* Budget Unit</b>   | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| E1 ELYSIAN K-6   | 108                 | 14,817.88          | 420,692.40         |
| M1 ELYSIAN 7-8   | 33                  | 49,178.37          | 171,501.00         |
| <b>2. * DIRECT STATE AID</b>   |                     |                    | 293,316.78         |
| <b>3. FY2004 BUDGET LIMITS</b>   |                     |                    |                    |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]   |                     |                    | 88%                |
| * b. BASE Budget   |                     |                    | 557,408.48         |
| * c. Maximum Budget Limit  |                     |                    | 701,751.19         |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>   |                     |                    |                    |
| * a. FY 2002-2003 BASE Budget  |                     |                    | 510,833.20         |
| * b. FY 2002-2003 Maximum Budget   |                     |                    | 646,657.08         |
| * c. FY 2002-2003 ANB  |                     |                    | 128                |
| * d. FY 2002-2003 Adopted General Fund Budget  |                     |                    | 625,486.60         |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget  |                     |                    | 114,653.40         |
| * f. FY 2002-2003 Equalization Status  |                     | Equalized          | EQ                 |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b>   |                     |                    | Yes                |
| <b>Block Grant Rates</b>   |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB   |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB   |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |                     |                    |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |                     |                    | 17,296.47          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |                     |                    | N/A                |
| c. Reimbursement for Disproportionate Costs (OPI Certified)  |                     |                    | 4,239.65           |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]  |                     |                    | 21,536.12          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |                     |                    |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |                     |                    | 5,765.49           |

**County: 56 Yellowstone**  
**District: 0981 Elysian Elem**

**Required Local Match**

|  |          |
|--|----------|
| * f(i). District's Required Match for IBG [5a X 0.33]                                | 5,707.84 |
| f(ii) District's Required Match for RSBG [5b X 0.33]                                 | N/A      |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]     | 1,902.61 |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] | 7,610.45 |

**Minimum Special Education Budget To Avoid Reversions**

|   |           |
|---|-----------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] | 24,906.92 |
|---|-----------|

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** 0.00

| Statewide/District Data         | Statewide | District |
|---------------------------------|-----------|----------|
| a. 5 Year Average ANB           | 156,944.0 | 131.2    |
| b. Prior Year ANB               | 151,510   | 128      |
| c. Estimated School Count       | 860       | 2        |
| d. Estimated Large School Count | 215       | 0        |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count]  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count]   | 0.00 |
| h. Total Flex Fund Entitlement (estimated)   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                               |                |                |
| a. Tax Year 2002 County Taxable Value       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted)         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN      | 13.75          | 29.30          |
| <b>District</b>                             |                |                |
| d. Tax Year 2002 District Taxable Value     | 9,602,187.00   | N/A            |
| e. FY 2002-03 District ANB (Budgeted)       | 128            | N/A            |
| f. District Debt Service Mill Value Per ANB | 75.02          | N/A            |
| <b>Statewide</b>                            |                |                |
| g. Statewide Mill Value per ANB             | 20.19          | 40.55          |

**County: 56 Yellowstone**  
**District: 0981 Elysian Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | N/A                |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | N/A                |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | 18.16             | N/A                |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 210,815.66        | N/A                |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 10,921.05         | N/A                |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 4,026,738.65      | N/A                |
| (e) District taxable valuation (Tax Year 2002)**   |  | 9,602,187.00      | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 0.00              | N/A                |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**

**District: 0983 Huntley Project K-12 Schools**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

| <b>1. CERTIFIED ANB</b>  |  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
|--|--|---------------------|--------------------|--------------------|
| <b>* Budget Unit</b>   |  | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| E1   | HUNTLEY PROJECT K-6  | 382                 | 14,240.56          | 1,477,537.80       |
| H1   | HUNTLEY PROJECT HS 9-12  | 270                 | 213,819.00         | 1,387,192.50       |
| M1   | HUNTLEY PROJECT 7-8  | 133                 | 55,592.94          | 687,876.00         |
| <b>2.</b>  | <b>* DIRECT STATE AID</b> .....  |                     |                    | 1,714,807.69       |
| <b>3.</b>  | <b>FY2004 BUDGET LIMITS</b>  |                     |                    |                    |
| * a.   | Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....            |                     |                    | 100%               |
| * b.   | BASE Budget .....  |                     |                    | 3,284,069.64       |
| * c.   | Maximum Budget Limit .....   |                     |                    | 4,157,247.65       |
| <b>4.</b>  | <b>PRIOR YEAR INFORMATION FOR BUDGETING</b>                                    |                     |                    |                    |
| * a.   | FY 2002-2003 BASE Budget .....   |                     |                    | 3,268,656.63       |
| * b.   | FY 2002-2003 Maximum Budget .....  |                     |                    | 4,137,199.38       |
| * c.   | FY 2002-2003 ANB .....   |                     |                    | 776                |
| * d.   | FY 2002-2003 Adopted General Fund Budget .....                                 |                     |                    | 3,774,555.45       |
| * e.   | FY 2002-2003 Over-BASE Levy As Submitted On Budget .....                       |                     |                    | 505,898.82         |
| * f.   | FY 2002-2003 Equalization Status .....   |                     | Equalized          | EQ                 |
| <b>5.</b>  | <b>SPECIAL EDUCATION FUNDING (FY2003-2004):</b>                                |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |  |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b>   |  |                     |                    | Yes                |
| <b>Block Grant Rates</b>   |  |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |  |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |  |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs .....  |  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |  |                     |                    |                    |
| * a.   | Instructional Block Grant Entitlement [IBG rate X ANB] .....                   |                     |                    | 96,295.95          |
| * b.   | Related Services Block Grant Entitlement [RSBG rate X ANB] .....               |                     |                    | N/A                |
| c.   | Reimbursement for Disproportionate Costs (OPI Certified) .....                 |                     |                    | 48,149.15          |
| * d.   | Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] ..... |                     |                    | 144,445.10         |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |  |                     |                    |                    |
| * e.   | Related Services Block Grant Entitlement (Paid Directly to Coop) .....         |                     |                    | 32,098.65          |



**County: 56 Yellowstone**

**District: 0983 Huntley Project K-12 Schools**

**Required Local Match**

|  |           |
|--|-----------|
| * f(i). District's Required Match for IBG [5a X 0.33]                                | 31,777.67 |
| f(ii) District's Required Match for RSBG [5b X 0.33]                                 | N/A       |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]     | 10,592.56 |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] | 42,370.23 |

**Minimum Special Education Budget To Avoid Reversions**

|   |            |
|---|------------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] | 138,666.18 |
|---|------------|

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** 0.00

| Statewide/District Data         | Statewide | District |
|---------------------------------|-----------|----------|
| a. 5 Year Average ANB           | 156,944.0 | 761.2    |
| b. Prior Year ANB               | 151,510   | 776      |
| c. Estimated School Count       | 860       | 3        |
| d. Estimated Large School Count | 215       | 2        |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count]  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count]   | 0.00 |
| h. Total Flex Fund Entitlement (estimated)   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                               |                |                |
| a. Tax Year 2002 County Taxable Value       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted)         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN      | 13.75          | 29.30          |
| <b>District</b>                             |                |                |
| d. Tax Year 2002 District Taxable Value     | 7,406,374.00   | 7,406,374.00   |
| e. FY 2002-03 District ANB (Budgeted)       | 506            | 270            |
| f. District Debt Service Mill Value Per ANB | 14.64          | 27.43          |
| <b>Statewide</b>                            |                |                |
| g. Statewide Mill Value per ANB             | 20.19          | 40.55          |

County: 56 Yellowstone

District: 0983 Huntley Project K-12 Schools

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | 105,540,326.48     |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | 27.99              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | 18.16             | 27.99              |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 783,307.28        | 565,157.06         |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 45,711.43         | 23,982.10          |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 15,054,979.77     | 16,490,005.09      |
| (e) District taxable valuation (Tax Year 2002)**   |  | 7,406,374.00      | 7,406,374.00       |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 7,649.00          | 9,084.00           |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**  
**District: 0985 Shepherd Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |                     |                    |                    |
|--|---------------------|--------------------|--------------------|
| <b>1. CERTIFIED ANB</b>  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
| <b>* Budget Unit</b>   | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| E1 SHEPHERD K-6  | 431                 | 13,663.24          | 1,664,953.00       |
| M1 SHEPHERD 7-8  | 179                 | 62,007.51          | 923,729.50         |
| <b>2. * DIRECT STATE AID</b> .....   |                     |                    | 1,190,965.90       |
| <b>3. FY2004 BUDGET LIMITS</b>   |                     |                    |                    |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....   |                     |                    | 82%                |
| * b. BASE Budget .....   |                     |                    | 2,256,485.78       |
| * c. Maximum Budget Limit .....  |                     |                    | 2,834,340.25       |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>   |                     |                    |                    |
| * a. FY 2002-2003 BASE Budget .....  |                     |                    | 2,200,958.60       |
| * b. FY 2002-2003 Maximum Budget .....   |                     |                    | 2,777,409.55       |
| * c. FY 2002-2003 ANB .....  |                     |                    | 599                |
| * d. FY 2002-2003 Adopted General Fund Budget .....  |                     |                    | 2,349,000.04       |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget .....  |                     |                    | 141,841.44         |
| * f. FY 2002-2003 Equalization Status .....  |                     | Equalized          | EQ                 |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b> .....   |                     |                    | Yes                |
| <b>Block Grant Rates</b>   |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs .....  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |                     |                    |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |                     |                    | 74,828.70          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |                     |                    | N/A                |
| c. Reimbursement for Disproportionate Costs (OPI Certified) .....  |                     |                    | 7,332.74           |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....  |                     |                    | 82,161.44          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |                     |                    |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |                     |                    | 24,942.90          |

**County: 56 Yellowstone**  
**District: 0985 Shepherd Elem**

**Required Local Match**

|  |           |
|--|-----------|
| * f(i). District's Required Match for IBG [5a X 0.33]                                | 24,693.47 |
| f(ii) District's Required Match for RSBG [5b X 0.33]                                 | N/A       |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]     | 8,231.16  |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] | 32,924.63 |

**Minimum Special Education Budget To Avoid Reversions**

|   |            |
|---|------------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] | 107,753.33 |
|---|------------|

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** 0.00

| Statewide/District Data         | Statewide | District |
|---------------------------------|-----------|----------|
| a. 5 Year Average ANB           | 156,944.0 | 562.2    |
| b. Prior Year ANB               | 151,510   | 599      |
| c. Estimated School Count       | 860       | 2        |
| d. Estimated Large School Count | 215       | 1        |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count]  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count]   | 0.00 |
| h. Total Flex Fund Entitlement (estimated)   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                               |                |                |
| a. Tax Year 2002 County Taxable Value       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted)         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN      | 13.75          | 29.30          |
| <b>District</b>                             |                |                |
| d. Tax Year 2002 District Taxable Value     | 4,398,987.00   | N/A            |
| e. FY 2002-03 District ANB (Budgeted)       | 599            | N/A            |
| f. District Debt Service Mill Value Per ANB | 7.34           | N/A            |
| <b>Statewide</b>                            |                |                |
| g. Statewide Mill Value per ANB             | 20.19          | 40.55          |

**County: 56 Yellowstone**  
**District: 0985 Shepherd Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | N/A                |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | N/A                |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | 18.16             | N/A                |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 912,588.24        | N/A                |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 44,833.04         | N/A                |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 17,386,770.44     | N/A                |
| (e) District taxable valuation (Tax Year 2002)**   |  | 4,398,987.00      | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 12,988.00         | N/A                |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**  
**District: 0986 Shepherd H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |                     |                    |                    |
|--|---------------------|--------------------|--------------------|
| <b>1. CERTIFIED ANB</b>  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
| <b>* Budget Unit</b>   | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| H1 SHEPHERD HS 9-12  | 271                 | 213,819.00         | 1,392,262.50       |
| <b>2. * DIRECT STATE AID</b>   |                     |                    | 717,918.43         |
| <b>3. FY2004 BUDGET LIMITS</b>   |                     |                    |                    |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]   |                     |                    | 100%               |
| * b. BASE Budget   |                     |                    | 1,344,880.45       |
| * c. Maximum Budget Limit  |                     |                    | 1,696,566.65       |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>   |                     |                    |                    |
| * a. FY 2002-2003 BASE Budget  |                     |                    | 1,380,598.95       |
| * b. FY 2002-2003 Maximum Budget   |                     |                    | 1,739,509.22       |
| * c. FY 2002-2003 ANB  |                     |                    | 281                |
| * d. FY 2002-2003 Adopted General Fund Budget  |                     |                    | 1,700,710.00       |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget  |                     |                    | 318,111.05         |
| * f. FY 2002-2003 Equalization Status  |                     | Equalized          | EQ                 |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b>   |                     |                    | Yes                |
| <b>Block Grant Rates</b>   |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB   |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB   |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |                     |                    |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |                     |                    | 33,243.57          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |                     |                    | N/A                |
| c. Reimbursement for Disproportionate Costs (OPI Certified)  |                     |                    | 6,458.41           |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]  |                     |                    | 39,701.98          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |                     |                    |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |                     |                    | 11,081.19          |
| <b>Required Local Match</b>  |                     |                    |                    |
| * f(i). District's Required Match for IBG [5a X 0.33]  |                     |                    | 10,970.38          |
| f(ii) District's Required Match for RSBG [5b X 0.33]   |                     |                    | N/A                |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]   |                     |                    | 3,656.79           |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)]   |                     |                    | 14,627.17          |

**County: 56 Yellowstone**  
**District: 0986 Shepherd H S**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 47,870.74

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** ..... 0.00

| Statewide/District Data               | Statewide | District |
|---------------------------------------|-----------|----------|
| a. 5 Year Average ANB .....           | 156,944.0 | 293.0    |
| b. Prior Year ANB .....               | 151,510   | 281      |
| c. Estimated School Count .....       | 860       | 1        |
| d. Estimated Large School Count ..... | 215       | 1        |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] ..... | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count] .....  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count] .....   | 0.00 |
| h. Total Flex Fund Entitlement (estimated) .....   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                                     |                |                |
| a. Tax Year 2002 County Taxable Value .....       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted) .....         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN .....      | 13.75          | 29.30          |
| <b>District</b>                                   |                |                |
| d. Tax Year 2002 District Taxable Value .....     | N/A            | 5,372,386.00   |
| e. FY 2002-03 District ANB (Budgeted) .....       | N/A            | 281            |
| f. District Debt Service Mill Value Per ANB ..... | N/A            | 19.12          |
| <b>Statewide</b>                                  |                |                |
| g. Statewide Mill Value per ANB .....             | 20.19          | 40.55          |

**County: 56 Yellowstone**  
**District: 0986 Shepherd H S**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | N/A               | 105,540,326.48     |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | N/A               | 27.99              |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | N/A               | 27.99              |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | N/A               | 584,834.16         |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | N/A               | 19,006.53          |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | N/A               | 16,901,500.91      |
| (e) District taxable valuation (Tax Year 2002)**   |  | N/A               | 5,372,386.00       |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | N/A               | 11,529.00          |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**  
**District: 0987 Pioneer Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |                     |                    |                    |
|--|---------------------|--------------------|--------------------|
| <b>1. CERTIFIED ANB</b>  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
| <b>* Budget Unit</b>   | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| E1 PIONEER K-6   | 53                  | 19,244.00          | 206,742.40         |
| <b>2. * DIRECT STATE AID</b> .....   |                     |                    | 101,015.92         |
| <b>3. FY2004 BUDGET LIMITS</b>   |                     |                    |                    |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....   |                     |                    | 83%                |
| * b. BASE Budget .....   |                     |                    | 191,541.07         |
| * c. Maximum Budget Limit .....  |                     |                    | 240,706.36         |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>   |                     |                    |                    |
| * a. FY 2002-2003 BASE Budget .....  |                     |                    | 207,124.64         |
| * b. FY 2002-2003 Maximum Budget .....   |                     |                    | 259,490.30         |
| * c. FY 2002-2003 ANB .....  |                     |                    | 58                 |
| * d. FY 2002-2003 Adopted General Fund Budget .....  |                     |                    | 258,048.01         |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget .....  |                     |                    | 50,923.37          |
| * f. FY 2002-2003 Equalization Status .....  |                     | Equalized          | EQ                 |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b> .....   |                     |                    | Yes                |
| <b>Block Grant Rates</b>   |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs .....  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |                     |                    |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |                     |                    | 6,501.51           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |                     |                    | N/A                |
| c. Reimbursement for Disproportionate Costs (OPI Certified) .....  |                     |                    | 559.26             |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....  |                     |                    | 7,060.77           |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |                     |                    |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |                     |                    | 2,167.17           |
| <b>Required Local Match</b>  |                     |                    |                    |
| * f(i). District's Required Match for IBG [5a X 0.33] .....  |                     |                    | 2,145.50           |
| f(ii) District's Required Match for RSBG [5b X 0.33] .....   |                     |                    | N/A                |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....   |                     |                    | 715.17             |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] .....   |                     |                    | 2,860.67           |

**County: 56 Yellowstone**  
**District: 0987 Pioneer Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 9,362.18

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** ..... 0.00

| Statewide/District Data               | Statewide | District |
|---------------------------------------|-----------|----------|
| a. 5 Year Average ANB .....           | 156,944.0 | 58.8     |
| b. Prior Year ANB .....               | 151,510   | 58       |
| c. Estimated School Count .....       | 860       | 1        |
| d. Estimated Large School Count ..... | 215       | 0        |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] ..... | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count] .....  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count] .....   | 0.00 |
| h. Total Flex Fund Entitlement (estimated) .....   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                                     |                |                |
| a. Tax Year 2002 County Taxable Value .....       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted) .....         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN .....      | 13.75          | 29.30          |
| <b>District</b>                                   |                |                |
| d. Tax Year 2002 District Taxable Value .....     | 973,399.00     | N/A            |
| e. FY 2002-03 District ANB (Budgeted) .....       | 58             | N/A            |
| f. District Debt Service Mill Value Per ANB ..... | 16.78          | N/A            |
| <b>Statewide</b>                                  |                |                |
| g. Statewide Mill Value per ANB .....             | 20.19          | 40.55          |

**County: 56 Yellowstone**  
**District: 0987 Pioneer Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | N/A                |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | N/A                |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | 18.16             | N/A                |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 86,647.87         | N/A                |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 3,741.00          | N/A                |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 1,641,461.88      | N/A                |
| (e) District taxable valuation (Tax Year 2002)**   |  | 973,399.00        | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 668.00            | N/A                |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**  
**District: 0989 Independent Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |                     |                    |                    |
|--|---------------------|--------------------|--------------------|
| <b>1. CERTIFIED ANB</b>  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
| <b>* Budget Unit</b>   | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| E1 INDEPENDENT K-6   | 235                 | 19,244.00          | 912,411.00         |
| <b>2. * DIRECT STATE AID</b>   |                     |                    | 416,449.78         |
| <b>3. FY2004 BUDGET LIMITS</b>   |                     |                    |                    |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]   |                     |                    | 100%               |
| * b. BASE Budget   |                     |                    | 804,210.91         |
| * c. Maximum Budget Limit  |                     |                    | 1,019,897.37       |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>   |                     |                    |                    |
| * a. FY 2002-2003 BASE Budget  |                     |                    | 798,120.22         |
| * b. FY 2002-2003 Maximum Budget   |                     |                    | 1,011,137.97       |
| * c. FY 2002-2003 ANB  |                     |                    | 235                |
| * d. FY 2002-2003 Adopted General Fund Budget  |                     |                    | 884,681.00         |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget  |                     |                    | 82,560.78          |
| * f. FY 2002-2003 Equalization Status  |                     | Equalized          | EQ                 |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b>   |                     |                    | Yes                |
| <b>Block Grant Rates</b>   |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB   |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB   |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |                     |                    |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |                     |                    | 28,827.45          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |                     |                    | N/A                |
| c. Reimbursement for Disproportionate Costs (OPI Certified)  |                     |                    | 10,489.16          |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]  |                     |                    | 39,316.61          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |                     |                    |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |                     |                    | 9,609.15           |
| <b>Required Local Match</b>  |                     |                    |                    |
| * f(i). District's Required Match for IBG [5a X 0.33]  |                     |                    | 9,513.06           |
| f(ii). District's Required Match for RSBG [5b X 0.33]  |                     |                    | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]  |                     |                    | 3,171.02           |
| * f(iv). Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)]  |                     |                    | 12,684.08          |

**County: 56 Yellowstone**  
**District: 0989 Independent Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 41,511.53

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** ..... 0.00

| Statewide/District Data               | Statewide | District |
|---------------------------------------|-----------|----------|
| a. 5 Year Average ANB .....           | 156,944.0 | 233.6    |
| b. Prior Year ANB .....               | 151,510   | 235      |
| c. Estimated School Count .....       | 860       | 1        |
| d. Estimated Large School Count ..... | 215       | 0        |

**FY2003-2004 Payments (estimated)**

|  |      |
|--|------|
| e. District Student Funding<br>[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] ..... | 0.00 |
| f. District K12 Public School Funding<br>[(15% statewide appropriation / statewide school count) x district school count] .....  | 0.00 |
| g. District Large K12 Public School Fundin<br>[(25% statewide appropriation / statewide large school count) x district large school count] .....   | 0.00 |
| h. Total Flex Fund Entitlement (estimated) .....   |      |

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                                     |                |                |
| a. Tax Year 2002 County Taxable Value .....       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted) .....         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN .....      | 13.75          | 29.30          |
| <b>District</b>                                   |                |                |
| d. Tax Year 2002 District Taxable Value .....     | 2,657,878.00   | N/A            |
| e. FY 2002-03 District ANB (Budgeted) .....       | 235            | N/A            |
| f. District Debt Service Mill Value Per ANB ..... | 11.31          | N/A            |
| <b>Statewide</b>                                  |                |                |
| g. Statewide Mill Value per ANB .....             | 20.19          | 40.55          |

**County: 56 Yellowstone**  
**District: 0989 Independent Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | N/A                |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | N/A                |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | 18.16             | N/A                |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 328,874.22        | N/A                |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 17,791.16         | N/A                |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 6,295,443.12      | N/A                |
| (e) District taxable valuation (Tax Year 2002)**   |  | 2,657,878.00      | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 3,638.00          | N/A                |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 56 Yellowstone**  
**District: 1196 Yellowstone Academy Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

|  |                     |                    |                    |
|--|---------------------|--------------------|--------------------|
| <b>1. CERTIFIED ANB</b>  | <b>FY 2003-2004</b> | <b>*Basic</b>      | <b>*Per ANB</b>    |
| <b>* Budget Unit</b>   | <b>ANB</b>          | <b>Entitlement</b> | <b>Entitlement</b> |
| E1 YELLOWSTONE EDUC CENTER   | 78                  | 19,244.00          | 304,067.40         |
| <b>2. * DIRECT STATE AID</b> .....   |                     |                    | 144,520.20         |
| <b>3. FY2004 BUDGET LIMITS</b>   |                     |                    |                    |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....   |                     |                    | 75%                |
| * b. BASE Budget .....   |                     |                    | 258,649.12         |
| * c. Maximum Budget Limit .....  |                     |                    | 323,311.40         |
| <b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>   |                     |                    |                    |
| * a. FY 2002-2003 BASE Budget .....  |                     |                    | 211,945.12         |
| * b. FY 2002-2003 Maximum Budget .....   |                     |                    | 264,931.40         |
| * c. FY 2002-2003 ANB .....  |                     |                    | 63                 |
| * d. FY 2002-2003 Adopted General Fund Budget .....  |                     |                    | 264,931.00         |
| * e. FY 2002-2003 Over-BASE Levy As Submitted On Budget .....  |                     |                    | 0.00               |
| * f. FY 2002-2003 Equalization Status .....  |                     | Equalized          | EQ                 |
| <b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>   |                     |                    |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |                     |                    |                    |
| <b>Block Grant Eligibility Status?</b> .....   |                     |                    | No                 |
| <b>Block Grant Rates</b>   |                     |                    |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |                     |                    | 122.67             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |                     |                    | 40.89              |
| Threshold to Determine Disproportionate Costs .....  |                     |                    | 1.358464225        |
| <b>Special Education Allowable Cost Payments</b>   |                     |                    |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |                     |                    | 0.00               |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |                     |                    | 0.00               |
| c. Reimbursement for Disproportionate Costs (OPI Certified) .....  |                     |                    | 0.00               |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....  |                     |                    | 0.00               |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |                     |                    |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |                     |                    | 0.00               |
| <b>Required Local Match</b>  |                     |                    |                    |
| * f(i). District's Required Match for IBG [5a X 0.33] .....  |                     |                    | 0.00               |
| f(ii) District's Required Match for RSBG [5b X 0.33] .....   |                     |                    | 0.00               |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....   |                     |                    | 0.00               |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] .....   |                     |                    | 0.00               |

**County: 56 Yellowstone**

**District: 1196 Yellowstone Academy Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
[5a + 5b + 5f(iv)] ..... 0.00

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** ..... 0.00

| Statewide/District Data               | Statewide | District |
|---------------------------------------|-----------|----------|
| a. 5 Year Average ANB .....           | 156,944.0 | 64.0     |
| b. Prior Year ANB .....               | 151,510   | 63       |
| c. Estimated School Count .....       | 860       | 1        |
| d. Estimated Large School Count ..... | 215       | 0        |

**FY2003-2004 Payments (estimated)**

e. District Student Funding  
[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] ..... 0.00

f. District K12 Public School Funding  
[(15% statewide appropriation / statewide school count) x district school count] ..... 0.00

g. District Large K12 Public School Fundin  
[(25% statewide appropriation / statewide large school count) x district large school count] ..... 0.00

h. Total Flex Fund Entitlement (estimated) ..... 0.00

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

|   | Elementary     | High School    |
|---|----------------|----------------|
| <b>County</b>                                     |                |                |
| a. Tax Year 2002 County Taxable Value .....       | 202,631,656.00 | 202,631,656.00 |
| b. FY 2002-03 County ANB (Budgeted) .....         | 14,732         | 6,916          |
| c. County Retirement Mill Value per AN .....      | 13.75          | 29.30          |
| <b>District</b>                                   |                |                |
| d. Tax Year 2002 District Taxable Value .....     | 8,089.00       | N/A            |
| e. FY 2002-03 District ANB (Budgeted) .....       | 63             | N/A            |
| f. District Debt Service Mill Value Per ANB ..... | 0.13           | N/A            |
| <b>Statewide</b>                                  |                |                |
| g. Statewide Mill Value per ANB .....             | 20.19          | 40.55          |



County: 56 Yellowstone

District: 1196 Yellowstone Academy Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2002)**  |  | 1,687,850,391.00  | 1,687,850,391.00   |
| (b) 2002-03 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) |  | 162,639,333.36    | N/A                |
| (c) GTB ratio: [(a) divided by (b)] x 175%   |  | 18.16             | N/A                |

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   |  | 18.16             | N/A                |
| (b) 2002-03 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement |  | 93,520.78         | N/A                |
| (c) 40% of 2002-03 District special education allowable cost<br>payment plus district prorated coop cost payment         |  | 0.00              | N/A                |
| (d) District's FY 2003-04 guaranteed tax base<br>(a) x [(b) + (c)]   |  | 1,698,337.36      | N/A                |
| (e) District taxable valuation (Tax Year 2002)**   |  | 8,089.00          | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2003-04 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           |  | 1,690.00          | N/A                |

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.